

ID: CCA-923843-10

Number: **201048038**

Office:

Release Date: 12/3/2010

UILC: 441.01-00

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**From:**

**Sent:** Thu 9/23/2010 8:43 AM

**To:**

**Cc:**

**Subject:** Form 1128

forwarded a Form to the national office for  
. The form indicates that the taxpayer is requesting to change to  
a tax year, effective . However, copy of tax return submitted indicates  
that the taxpayer properly adopted a tax year when it filed its first return for the  
period though . If your records do not reflect a  
tax year please correct them. Taxpayer properly adopted its tax year under  
section 1.441-1(c).